

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF TENNESSEE
WESTERN DIVISION

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
STEPHANIE EDMOND, Formerly Doing)
Business As The Tax Factory; and TAX)
FACTORY ENTERPRISE, INC., a)
Nevada Corporation,)
)
Defendants.)
_____)

Case No. 2:13-cv-2938

COMPLAINT FOR PRELIMINARY AND PERMANENT INJUNCTION

The United States of America, at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States, brings this suit to permanently enjoin the defendants, Stephanie Edmond, formerly doing business as The Tax Factory; and the Tax Factory Enterprise, Inc., a Nevada corporation, and all persons and entities in active concert or participation with either of them, from directly or indirectly:

- (a) Preparing or filing, or assisting in the preparation or filing of any federal tax return for any other person or entity;
- (b) Engaging in any conduct or activity subject to penalty under section 6701 of the Internal Revenue Code, *i.e.*, preparing or assisting others in the preparation of any tax form or other document to be used in connection with a material matter arising under the internal revenue laws and which the defendants know will (if so used) result in the understatement of tax liability;
- (c) Engaging in any conduct or activity subject to penalty under section 6694 of the Internal Revenue Code by understating taxpayers' liabilities;
- (d) Engaging in any conduct or activity subject to penalty under section 6695 of the

Internal Revenue Code by failing to exercise diligence in determining eligibility for the earned income credit; and

- (e) Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

The United States also seeks a mandatory injunction compelling the defendants to file the federal income tax returns for The Tax Factory and its successor, the Tax Factory Enterprise, Inc., for the tax years between January 1, 2010, and December 31, 2012; to issue Wage and Tax Statements (IRS Forms W-2) to the individual employees who performed tax return preparation services for or on behalf of the same entities for the same taxable years; and to file all outstanding federal employment and unemployment tax returns (Forms 940 and 941).

Jurisdiction and Venue

1. Jurisdiction over this action is conferred on this Court by 28 U.S.C. §§ 1340 and 1345, and sections 7402(a), 7407 and 7408 of the Internal Revenue Code of 1986 (26 U.S.C.) (“IRC”).

2. Venue is proper in this Court under 28 U.S.C. § 1391(b) because the defendants, Stephanie Edmond and the Tax Factory Enterprise, Inc., reside, are located in, or have their principal business office in this district; and because a substantial part of the actions giving rise to this suit took place in this district.

Defendants

3. The defendant, Stephanie Edmond (“Edmond”) resides in Cordova, Tennessee, within this judicial district. Edmond is a current officer of defendant Tax Factory Enterprise, Inc., and was a co-owner of The Tax Factory, a partnership, which was the predecessor of Tax Factory Enterprise, Inc. .

4. The defendant, Tax Factory Enterprise, Inc., is a Nevada corporation whose principal business offices are located within this judicial district in Memphis, Tennessee.

Defendant Edmond's Tax Return Businesses

5. Edmond is an income tax return preparer within the meaning of IRC § 7701(a)(36). She prepares, facilitates, or assists in the preparation of other people's tax returns for compensation.

6. Edmond prepared federal tax returns at the Smart Choice Tax Service in Memphis, Tennessee until 2010, when she and her husband, Kevin Williams, and her mother, Mary Edmond, started The Tax Factory as their own tax return preparation business.

7. In 2012, The Tax Factory, which was also located in Memphis, Tennessee, was incorporated as the Tax Factory Enterprise, Inc. Both of these businesses are income tax return preparers within the meaning of IRC § 7701(a)(36).

8. The Tax Factory and the Tax Factory Enterprise, Inc., employed approximately 30 persons to prepare tax returns for other people for compensation. Despite the fact that these individuals were compensated for the return preparation services that they provided to the customers of The Tax Factory and the Tax Factory Enterprise, Inc., neither entity issued Wage and Tax Statements (IRS Forms W-2) to these individuals for the 2010-2012 taxable years, or filed federal employment or unemployment tax returns with the Internal Revenue Service.

9. The Tax Factory Enterprise, Inc., and its predecessor, The Tax Factory, are "Electronic Return Originators" who are authorized to initiate the electronic submission of tax returns to the Internal Revenue Service (IRS).

Smart Choice Tax Service

10. The Smart Choice Tax Service was a corporation that was formed by Edmond, her husband (Kevin Williams), and her mother-in-law, Joyce Hunter, in 2008. The total number of returns prepared and filed by the Smart Choice Tax Service with the IRS in 2008 and 2011 are set forth below:

<u>Year</u>	<u>Total Number of Tax Returns Prepared and Filed</u>
2008	1,037
2009	1,684
2010	2,219
2011	18

11. The IRS initiated a Program Action Case (PAC) and examined 28 tax returns prepared by Edmond for the 2008 and 2009 tax years while she was associated with the Smart Choice Tax Service. Based on those examinations, the IRS determined that Edmond had prepared 25 tax returns for 13 customers of the Smart Choice Tax Service that claimed false tax deductions or fictitious business losses.

12. After they were contacted by the IRS, 11 of the 13 customers identified above informed the IRS that they (1) did not have a business in 2008 and/or 2009; (2) did not tell Edmond that they had incurred business losses in 2008 or 2009; and (3) only gave Edmond IRS Form W-2 Wage & Tax Statements to enable her to prepare their federal income tax returns.

13. Based on the results of the examinations of 25 of the 28 returns prepared by Edmond, as described above, the IRS assessed penalties against her under IRC § 6694(a) for knowingly preparing or submitting returns that contained positions for which there was no reasonable basis. Edmond, on or about December 13, 2012, admitted to Internal Revenue Agent Mark T.

DeJournett that she had prepared the returns for which she was assessed the section 6694(a) penalty while she was at Smart Choice Tax Service.

The Tax Factory and the Tax Factory Enterprise, Inc.

14. In addition to Edmond and her husband, there were approximately 30 employees who prepared tax returns at The Tax Factory during 2011 and 2012. The total numbers of returns prepared and filed by The Tax Factory with the IRS in those years are set forth below:

<u>Year</u>	<u>Total Number of Tax Returns Prepared and Filed</u>
2011	3,060
2012	3,485

15. Of the total number of returns prepared by The Tax Factory in 2011 and 2012, Edmond personally prepared 913 tax returns in 2011, and 476 tax returns in 2012.

16. Following its incorporation in 2012, the Tax Factory Enterprise, Inc., prepared a total of 2,552 returns during 2013. Of that total number, 20 were prepared personally by Edmond, and 162 were prepared by her husband, Kevin Williams.

**Edmond has prepared or facilitated the preparation of
false and fraudulent federal income tax returns**

17. Edmond has prepared federal income tax returns for customers since 2008 through the Smart Choice Tax Service, The Tax Factory and the Tax Factory Enterprise, Inc. IRS records show that these entities have prepared a total of 14,988 returns between 2008 and 2013. During the same period, Edmond personally prepared at least 1,409 returns for her customers.

18. As a direct result of the fraudulent return preparation by Edmond, both personally and through entities that she owned, operated or controlled, *i.e.*, the Smart Choice Tax Service, The Tax Factory and the Tax Factory Enterprise, Inc., her customers have filed federal income

tax returns that falsely claim income or deductions in order to maximize the amount of the Earned Income Tax Credit (EITC) that her clients could improperly obtain.

19. The EITC is a refundable income tax credit for low-income working individuals and families. Congress originally approved the tax credit legislation in 1975 in part to offset the burden of social security taxes and to provide an incentive to work. When the EITC exceeds the amount of taxes owed, it results in a tax refund to those who claim and qualify for the credit.

20. Because of the way the EITC works, in some instances, increases in reported income can lead to larger tax refunds after taking the EITC into account. As part of their tax scam, between 2008 and 2013 Edmond and the tax return preparers that she hired to work at the Smart Choice Tax Service, The Tax Factory and the Tax Factory Enterprise, Inc., continually and repeatedly prepared federal income tax returns that contained false Schedule C businesses and false or inflated Schedule C business income in amounts calculated to result in increased claimed tax refunds based on the EITC. In other cases, defendants prepared returns that contained false or inflated Schedule C business expenses in order to reduce or eliminate the taxes owed by their customers, and make them eligible (albeit improperly) to claim the EITC.

21. In addition to fabricating businesses to generate losses and offset wage income and fabricating Schedule C business expenses and profits to maximize EITC, defendants manufactured false education credits and other fraudulent items in order to improperly reduce their customers' federal income tax liabilities and generate tax refunds.

22. Defendants also failed to file returns on behalf of The Tax Factory or otherwise report or account for the income that it received from preparing federal income tax returns for its customers during 2010 and 2011.

Specific examples of defendants' malfeasance

23. In preparing federal income tax returns for their customers, Edmond and the staff that she hired to work at The Tax Factory and the Tax Factory Enterprise, Inc., ignore the information given to them by their customers or simply fabricate tax deductions and other items on the tax returns.

24. In preparing the 2010 and 2011 federal income tax returns for Milandria Brunson of Memphis, Tennessee, Kiara Benjamin Crouch and Candace McLaughlin (two of the return preparers employed at The Tax Factory) improperly reported that Ms. Brunson received business income from the operation of a nail salon in 2010 and 2011 in the amounts of \$15,803 and \$15,321, respectively. When Agent DeJournett interviewed Ms. Brunson, she informed Agent DeJournett that she "didn't tell the preparer anything about a nail salon business or that she worked at a nail salon because she did not have a business and did not earn any self-employment income during 2010 or 2011," and that she "did not know why the preparer showed business profits on her 2010 and 2011 returns." The tax refunds of \$5,956 and \$5,752 claimed on Ms. Brunson's 2010 and 2011 tax returns were based, in part, on the claimed EITC of \$5,036 and \$5,112, respectively, along with a "Making Work Pay" credit of \$400 for each taxable year.

25. For example, in preparing the 2010 and 2011 federal income tax returns for Dora Williamson of Memphis, Tennessee, Denisessea Ford (one of the tax return preparers employed at The Tax Factory) improperly reported Schedule C losses of \$31,546 and \$32,759, respectively, from the operation of a trucking business. Ford also claimed a non-existent deduction for an "oil & gas expense" of \$25,964 on the Schedule C of Ms. Williamson's 2010 return. When Agent DeJournett interviewed Ms. Williamson, she confirmed that her 2010 and 2011 tax returns were prepared at The Tax Factory, that she earned \$200-\$300 in 2010 from selling Mary Kay

cosmetics and had less than \$400 in “out-of-pocket” expenses, that she didn’t have a trucking business, and that she did not have business losses of \$31,546 and \$32,759 in 2010 and 2011, respectively. Ms. Williamson’s 2010 and 2011 returns claimed income tax refunds of \$6,548 and \$7,792, respectively, which included a “Making Work Pay” credit of \$400 for 2010.

26. In preparing the 2010 and 2011 federal income tax returns for Keefe Alsobrook of Memphis, Tennessee, Danielle Todd (one of the return preparers employed at The Tax Factory) improperly reported Schedule C losses of \$26,320 and \$31,132, respectively. The Schedule C attached to Mr. Alsobrook’s 2010 return included an \$18,000 business deduction for mortgage interest, but he did not receive a Form 1098 Mortgage Interest Statement from any mortgage company. When Agent DeJournett interviewed Mr. Alsobrook, he informed Agent DeJournett that he “didn’t tell the preparer anything about a business nor had any business expenses because he did not have a business nor had \$26,320 - \$31,132 in business expenses during 2010 or 2011.” Mr. Alsobrook also informed Agent DeJournett that he “did some disc jockey work in 2010 and/or 2011 from which he made about \$5,000 and he told the return preparer about this income.” The Schedule C attached to Mr. Alsobrook’s 2010 and 2011 returns, however, does not identify any gross income that he received from any business, only losses of \$26,320 in 2010 and \$31,132 in 2011. The tax refunds of \$3,622 and \$6,230 claimed on Mr. Alsobrook’s 2010 and 2011 tax returns were based, in part, on the claimed EITC of \$513 and \$1,083, respectively, along with a “Making Work Pay” credit of \$400 for each taxable year.

The IRS investigation into the defendants’ activities

27. Based on the examination results of the Program Action Case described above, Agent DeJournett commenced an investigation into the tax return preparation activities of Edmond, The Tax Factory and the Tax Factory Enterprise, Inc.

28. As part of his investigation, Agent DeJournett reviewed Schedule C tax returns prepared by Edmond and her entities between 2010 and 2012 in order to identify returns with the following characteristics:

- (a) Returns with a Schedule C that reported business income (gross receipts) and little or no routine business expenses;
- (b) Returns with a Schedule C that reported questionable business expenses that exceeded the small amounts, if any, of reported business income by more than \$5,000.00 in order to reduce or eliminate the customers' tax liabilities; and
- (c) The absence of any business income reported to the IRS on Forms 1099 that would routinely be reported for legitimate businesses.

29. Agent DeJournett also interviewed Edmond, individuals who worked at The Tax Factory as tax return preparers, and customers of Edmond and The Tax Factory as part of his investigation. The results of Agent DeJournett's investigation are set forth, *infra*, under the heading "Harm to the Government."

Harm to the Government

30. Agent DeJournett identified 31 federal income tax returns prepared by Edmond and her staff at The Tax Factory for the 2010 and 2011 tax years on which losses of \$20,000 or more from fictitious Schedule C "sole proprietorship" businesses appear to have been claimed to reduce their customers' tax liabilities or maximize their customers' Earned Income Tax Credit refunds.

31. Agent DeJournett estimated that the potential tax loss due to the false Earned Income Tax Credits claimed on the refunds described in the preceding paragraph was \$18,923.00. Computed at the conservative tax rate of 10%, the potential tax loss due to the tax savings from the fictitious losses shown on those returns (\$866,050.00) would be \$86,605.00.

32. Agent DeJournett identified 679 federal income tax returns prepared by Edmond and her staff at The Tax Factory for the 2010 and 2011 tax years on which profits greater than \$5,000 from fictitious Schedule C “sole proprietorship” businesses appeared to have been claimed to maximize their Earned Income Tax Credit refunds.

33. Agent DeJournett estimated that the potential tax loss due to the returns described in the preceding paragraph, based only on the amount of the false EITC claimed, was at least \$2,918,309.00.

34. Agent DeJournett identified 674 federal income tax returns prepared by Edmond and her staff at The Tax Factory for the 2010 and 2011 tax years on which profits from fictitious Schedule C “sole proprietorship” businesses appeared to have been claimed to maximize their Earned Income Tax Credit refunds, and the customers reported no other earned income such as wages.

35. Agent DeJournett estimated that the potential tax loss due to the returns described in the preceding paragraph, based only on the amount of the false EITC claimed, was at least \$2,745,723.00.

36. Agent DeJournett identified 491 federal income tax returns prepared by Edmond and her staff at the Tax Factory Enterprise, Inc., for the 2012 tax year on which profits greater than \$5,000 from fictitious Schedule C “sole proprietorship” businesses appeared to have been claimed to maximize their Earned Income Tax Credit refunds.

37. Agent DeJournett estimated that the potential tax loss due to the returns described in the preceding paragraph, based only on the amount of the false EITC claimed, was at least \$2,257,603.00.

38. Agent DeJournett identified 503 federal income tax returns prepared by Edmond and her staff at The Tax Factory for the 2012 tax year on which losses of \$5,000 or more from fictitious Schedule C “sole proprietorship” businesses appear to have been claimed to reduce their customers’ tax liabilities or maximize their customers’ Earned Income Tax Credit refunds.

39. Agent DeJournett estimated that the potential tax loss due to the false Earned Income Tax Credits claimed on the refunds described in the preceding paragraph was \$1,016,079.00. Computed at the conservative tax rate of 10%, the potential tax loss due to the tax savings from the fictitious losses shown on those returns (\$5,373,085.00) would be \$537,309.00.

40. Based on the potential problems identified in paragraphs 32 through 39, from the 2,347 returns identified, the Service estimates a tax loss of approximately \$9.7 million over the past three years. Because of the number of returns prepared by Edmonds and her businesses (approximately 9,000 in the past three years), depending on the percentage of fraudulent returns, the potential tax loss could actually be much greater.

41. The harm to the United States of America will increase if the defendants are not enjoined because they are likely to continue to prepare false federal income tax returns for their customers during the 2013 return filing season, which will commence on January 1, 2014.

Count I
Injunction under IRC § 7407

42. The United States incorporates by reference the allegations contained in paragraphs 1 through 41, above, as if fully set forth herein.

43. Section 7407 of the Internal Revenue Code authorizes a court to enjoin a person from, among other things:

- (1) engaging in conduct subject to penalty under IRC § 6694 (which penalizes a return preparer who prepares or submits a return or claim that contains a frivolous or unrealistic position, or who willfully attempts to understate a customer's tax liability on a return or claim, or who makes an understatement on a return due to reckless or intentional disregard of rules or regulations);
- (2) engaging in conduct subject to penalty under IRC § 6695 (which penalizes a return preparer who fails, among other things, to be diligent in determining a customer's eligibility for, or amount of, the earned income tax credit); or
- (3) engaging in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws.

If the return preparer's conduct is continual or repeated, and the court finds that a narrower injunction (*i.e.*, one prohibiting specific enumerated conduct) would not be sufficient to prevent the preparer's interference with the proper administration of the federal tax laws, the court may enjoin the person from further preparing federal income tax returns altogether.

44. Defendants have continually and repeatedly prepared and submitted federal income tax returns that contained unrealistic and frivolous positions, and that willfully attempted to understate their customers' correct tax liabilities by fabricating the business income, expenses, and losses reported on their customers' federal income tax returns, and have thus engaged in conduct subject to penalty under IRC § 6694.

45. Defendants have continually and repeatedly failed to exercise diligence in determining their customers' eligibility for, or amounts of, the earned income tax credit, and thus have engaged in conduct subject to penalty under IRC § 6695(g).

46. Defendants have continually and repeatedly engaged in other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws.

Count II
Injunction under IRC § 7408

47. The United States incorporates by reference the allegations contained in paragraphs 1 through 46, above, as if fully set forth herein.

48. Section 7408 of the Internal Revenue Code authorizes a court to enjoin persons who have engaged in conduct subject to penalty under IRC § 6701 from further engaging in such conduct.

49. Section 6701 of the Internal Revenue Code, in turn, imposes a penalty on any person who aids in the preparation of any portion of a return or other document, knowing that the return or other document will be used in connection with any material matter under the internal revenue laws, and who knows that the return or document, if so used, would result in understating another person's tax liability.

50. Defendants prepared and filed tax returns for their customers, and facilitated the preparation and filing of tax returns and other documents that were intended to understate the customers' correct federal income tax liabilities. As the preparation and filing of those returns pertained to material matters arising under the internal revenue laws, defendants' conduct is subject to penalty under IRC § 6701.

Count III
Injunction under IRC § 7402(a)

51. The United States incorporates by reference the allegations contained in paragraphs 1 through 50, above, as if fully set forth herein.

52. Section 7402(a) of the Internal Revenue Code authorizes courts to issue injunctions "as may be necessary or appropriate for the enforcement of the internal revenue laws." The remedies available to the United States under section 7402(a) "are in addition to and not

exclusive of any and all other remedies of the United States in such courts or otherwise to enforce such laws.” IRC § 7402(a).

53. The defendants, through their actions as described above, have engaged in conduct that substantially interferes with the enforcement of the internal revenue laws, namely, the preparation and filing of federal income tax returns that understates their customers’ correct federal income tax liabilities. Furthermore, defendants have failed or refused to file federal income tax, employment tax, and unemployment tax returns for the 2010-2012 taxable years for the Tax Factory, or to issue Wage and Tax Statements (IRS Forms W-2) to the individuals who prepared federal income tax returns for the customers of The Tax Factory between 2010 and 2012. Nor has defendant Tax Factory Enterprise, Inc., filed quarterly employment tax returns for any of the periods in the 2013 tax year. Unless they are enjoined, they are likely to continue to engage in such conduct.

54. The defendants’ conduct is causing irreparable injury to the United States by depriving it of its lawful tax revenues through the understatement of the tax liabilities of defendants’ customers, as well as by overstating the correct amounts of the tax refunds to which they are entitled, if any.

55. Unless and until the defendants are enjoined, the defendants will likely continue to engage in conduct subject to penalty under sections 6694, 6695(g), and 6701 of the Internal Revenue Code, and the IRS will have to devote substantial time and resources to identify and locate their customers, and then examine their customers’ tax returns and liabilities. Pursuing all of the defendants’ customers may be impossible given the IRS’s limited resources.

56. The entry of an injunction against the defendants under IRC § 7402(a) is in the public interest because an injunction will stop the defendants' illegal conduct and the harm that it causes to the United States.

WHEREFORE, the plaintiff, the United States of America, respectfully prays as follows:

A. That the court adjudge, determine and decree that the defendants have continually and repeatedly engaged in conduct subject to penalty under IRC §§ 6694 and 6695; that injunctive relief limited to prohibiting such conduct would not be sufficient to prevent the conduct from recurring; and that injunctive relief under IRC § 7407 prohibiting defendants from acting as federal income tax preparers altogether is appropriate;

B. That the court adjudge, determine and decree that the defendants have continually and repeatedly engaged in conduct subject to penalty under IRC § 6701, and that injunctive relief is appropriate under IRC § 7408 to prevent them from engaging in further such conduct;

C. That the court adjudge, determine and decree that the defendants have engaged in conduct that interferes with the enforcement of the internal revenue laws, and that injunctive relief against them and anyone acting in concert with them is appropriate to prevent the recurrence of that conduct pursuant to the court's inherent equity powers and IRC § 7402(a);

D. That the court enter preliminary and permanent injunctions prohibiting the defendants from preparing and/or filing, or assisting or facilitating in the preparation or filing of federal income tax returns or other related documents and forms for other persons, or representing other persons before the Internal Revenue Service;

E. That the Court, under IRC §§ 7407, 7408 and 7402(a), enter preliminary and permanent injunctions prohibiting defendants and their representatives, agents, servants,

employees, attorneys, independent contractors, and anyone in active concert or participation with defendants, from directly or indirectly:

- (1) engaging in any conduct subject to penalty under IRC § 6694, including preparing any part of a return or claim for refund that includes an unrealistic position or a willful understatement of tax;
- (2) engaging in any conduct subject to penalty under IRC § 6695(g), including the failure to exercise due diligence in determining eligibility for the earned income tax credit;
- (3) engaging in any contact that interferes with the administration and enforcement of the internal revenue laws; and
- (4) engaging in conduct subject to penalty under IRC § 6701, *i.e.*, assisting others in the preparation of any tax returns, forms, or other documents to be used in connection with any material matter arising under the internal revenue laws and which they know will, if so used, result in the understatement of income tax liability;

F. That the Court, under IRC § 7402(a), enter an injunction requiring the defendants to file federal tax returns for The Tax Factory and its successor, the Tax Factory Enterprise, Inc., for the 2010-2012 tax years, inclusive; further requiring the defendants to issue Wage and Tax Statements (IRS Forms W-2) to the individuals who prepared federal income tax returns at The Tax Factory and the Tax Factory Enterprise during each of the years between 2010 and 2012, inclusive; and further requiring the defendants to file federal all outstanding federal employment and unemployment tax returns for those entities.

G. That the Court, under IRC § 7402(a), enter an injunction requiring the defendants to turn over to counsel for the United States a list of the names, addresses, phone numbers, and Social Security numbers of all individuals or entities for whom the defendants prepared or helped prepare any tax-related documents, including claims for refund or tax returns, since January 1, 2010;

H. That the Court, under IRC § 7402(a), enter an injunction requiring the defendants to contact all persons and entities for whom they prepared any federal income tax returns or other tax-related documents after January 1, 2010, and inform those persons of the entry of the Court's findings concerning the falsity of the representations that the defendants made on their customers' tax returns, and that a permanent injunction has been entered against them;

I. That the Court order that the United States is permitted to engage in post-judgment discovery to ensure compliance with the permanent injunction;

J. That the Court retain jurisdiction over this action for the purpose of enforcing any preliminary or permanent injunction entered against the defendants;

K. That the United States recover its attorneys' fees and costs incurred in prosecuting this action and obtaining any permanent injunction entered against the defendants; and

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L. For such other and further relief as the Court may determine to be just and equitable.

Date: December 3, 2013

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